

not such weeks are or were consecutive), has or had in employment one or more individuals (not necessarily simultaneously and irrespective of whether the same individuals are or were employed in each such week); or (b) in any calendar quarter in either the current or preceding calendar year paid for service in employment wages of one thousand five hundred dollars (\$1,500) or more. Provided further, for the purpose of this paragraph, 'employment' shall include services which would constitute 'employment' but for the fact that such services are deemed to be performed entirely within another state pursuant to an election under an arrangement entered into by the Commission pursuant to subsection (1) of Section 96-4, and an agency charged with the administration of any other state or federal employment security law. Provided further, for the purpose of this paragraph, 'week' means a period of seven consecutive calendar days, and when a calendar week falls partly within each of two calendar years, the days of that week up to January 1 shall be deemed one calendar week, and the days beginning January 1 another such week."

**Sec. 6.** That Article 2, Chapter 96-8(5)f., General Statutes of North Carolina, as such appears in the 1965 Replacement Volume 2C, 1969 Cumulative Supplement, be and the same is hereby amended by adding in the seventh line after the word "Fund;" and prior to the word "provided" the following:

"or which, as a condition for approval of this act for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to such act, to be an 'employer' under this act; or any employing unit required to be covered by the Federal Unemployment Tax Act;".

**Sec. 7.** That Article 2, Chapter 96, Section 96-8(5)g., General Statutes of North Carolina, as such appears in the 1965 Replacement Volume 2C, 1969 Cumulative Supplement, be and the same is hereby amended by striking out paragraph g. and inserting in lieu thereof the following:

"g. Prior to January 1, 1972, any employing unit with its principal place of business located outside of the State of North Carolina, which engaged in business within the State of North Carolina, and which, during any period of 12 consecutive months, has in employment four or more individuals in as many as 20 different weeks shall be deemed to be an employer and subject to the other provisions of this chapter; provided that on and after January 1, 1972, such employing unit has in employment one or more individuals for some portion of a day in as many as 20 different calendar weeks in any period of 12 consecutive months or has had in employment and paid for service wages in any quarter in 12 consecutive calendar months in the amount of one thousand five hundred dollars (\$1,500) or more shall be deemed to be an employer subject to the other provisions of this chapter."

**Sec. 8.** That Article 2, Chapter 96, Section 96-8(5), General Statutes of North Carolina, as such appears in the 1965 Replacement Volume 2C, 1969 Cumulative Supplement, be and the same is hereby amended by adding thereto new paragraphs j., k., and l. to read as follows:

"j. Notwithstanding any other provision of this chapter, and on and after January 1, 1972, 'employer' means any institution of higher education or state hospital located in this State which is an agency or instrumentality of this State, or which is owned or operated by the State or an instrumentality of this State (or by this State and one or more states or their instrumentalities), provided such employing unit, in each of 20 different calendar weeks within the current or preceding calendar year (whether or not such weeks are or were consecutive) has or had in employment one or more individuals (not necessarily simultaneously and irrespective of whether the same